



**G. SELVAKUMAR** M.Com., Grad. C.W.A., F.C.A.,  
CHARTERED ACCOUNTANT

V.A.P. COMPLEX, 11th FLOOR, 99, NORTH VELI STREET,  
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16.06.2017

## INDEPENDENT AUDITOR'S REPORT

To the Members of "CHILD VOICE, DINDIGUL" Report on the Financial Statements

1. I have audited the accompanying financial statements of "CHILD VOICE, DINDIGUL" which comprise the Balance Sheet as at March 31, 2017, the Statement of Receipts & Payment account and the Statement of Income & Expenditure account for the year ended 31.3.2017, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Chartered Accountant Act, 1949 Law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.





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5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with notes thereon give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- a) In the case of the Balance Sheet, of the state of affairs of the organization as at March 31, 2017; and
  - b) In the case of the Income and Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

7. The Balance Sheet and the Income and Expenditure Account have been drawn up in accordance with the provisions of Chartered Accountant Act, 1949.
8. We report that:
- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and have found them to be satisfactory.
  - b) The transactions of the organization which have come to our notice, have been within the powers of the organization.
9. We further report that:
- a) The balance sheet and income and expenditure dealt with by this report, are in agreement with the books of account.
  - b) In our opinion, proper books of accounts as required by law have been by the above mentioned organization so far as appear from our examination of those books.

  
  
Chartered Accountant  
(G.Selvakumar)  
M.No. - 205569

**CHILD VOICE ,DINDIGUL**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017**

PARTICULARS	Annx. No	₹	₹
<b>To Opening balance :-</b>			
<u>Cash in hand :-</u>			
FC Account		7,469.00	
Local Account		2,480.00	
<u>Cash at bank:-</u>			
FC a/c - Lakshmi Vilas Bank -53610		1,679,828.21	
Local a/c - Lakshmi Vilas Bank-42981		176,071.40	1,865,848.61
<b><u>RECEIPTS</u></b>			
<b>To Foreign Contribution Received</b>		3,871,060.00	
* Contribution Received From Rangarajan,UAE		50,000.00	
* Local Contribution received		828,871.28	4,749,931.28
* <u>Bank Interest :-</u>			
FC a/c - Lakshmi Vilas Bank -53610		119,910.00	
Local a/c - Lakshmi Vilas Bank-42981		7,513.00	127,423.00
* Programme Advance			136,168.00
* Rent Advance			20,000.00
<b><u>PAYMENTS</u></b>			
<b>By Programme Expenses</b>	I, II		4,338,182.44
* Capital Expenses	III		28,372.00
* Rent Advance			20,000.00
* Loan repaid to Hendry			400.00
* Programme Advance repaid to Annadurai			8,716.36
* <u>Closing balance:-</u>			
<u>Cash in Hand:</u>			
FC Account		9,592.00	
Local Account		2,015.50	11,607.50
<u>Cash at bank:</u>			
FC a/c - Lakshmi Vilas Bank -53610		2,069,061.41	
Local a/c - Lakshmi Vilas Bank-42981		216,758.18	2,285,819.59
* Programme Advances			206,273.00
			<b>6,899,370.89</b>

Place : Madurai  
Date: 16.06.2017

Vide Report Annexed,

Managing Trustee

Financial Trustee



(G.SELVAKUMAR)  
Chartered Accountant  
Membership No.205569



# CHILD VOICE, DINDIGUL

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

PARTICULARS	Annex. No	₹	₹
<b><u>INCOME</u></b>			
By Foreign Contribution Received			3,871,060.00
• Contribution Received From Rangarajan, UAE			50,000.00
• Local Contribution Received			828,871.28
• <u>Bank Interest :-</u>			
FC a/c - Lakshmi Vilas Bank -53610		119,910.00	
Local a/c - Lakshmi Vilas Bank-42981		7,513.00	127,423.00
			<b>4,877,354.28</b>
<b><u>EXPENDITURE</u></b>			
To Programme Expenses	I, II		4,338,182.44
• Depreciation	IV		28,876.00
• Excess of Income over Expenditure			510,295.84
			<b>4,877,354.28</b>

Place : Madurai  
Date: 16.06.2017

Vide Report Annexed,

Managing Trustee

Financial Trustee



(G.SELVAKUMAR)  
Chartered Accountant  
Membership No.205569





**CHILD VOICE ,DINDIGUL**

**BALANCE SHEET AS ON 31.03.2017**

<b>PARTICULARS</b>	<b>₹</b>	<b>₹</b>
<b><u>SOURCES OF FUNDS</u></b>		
<b><u>General Fund :</u></b>		
Opening Balance	2,341,283.25	
Add: Excess of Income During The Year	510,295.84	2,851,579.09
		<b>2,851,579.09</b>
<b><u>APPLICATION OF FUNDS</u></b>		
<b><u>L.C Fixed Assets :</u></b>		
Computer	30,000.00	
Furniture & Fittings	10,000.00	40,000.00
<b><u>F.C.Fixed Assets:</u></b>		
Camera	50,961.00	
Laptop	56,700.00	
UPS-Inverter	11,907.00	
P.A.System	13,770.00	
Furniture & Fittings	11,137.00	
Laptop	25,515.00	
HP - Multifunction Printer	12,757.00	
TVS Excel- Two Wheeler	51,597.00	
Furniture	13,655.00	
Godrej Filling cabinet	11,880.00	259,879.00
<b><u>Deposits:</u></b>		
Telephone Deposit		3,000.00
<b><u>Loans &amp; Advances:</u></b>		
Rent Advance		45,000.00
<b><u>Closing balance:</u></b>		
<b><u>Cash in hand</u></b>		
FC Account	9,592.00	
Local Account	2,015.50	11,607.50
<b><u>Cash at bank:</u></b>		
FC a/c - Lakshmi Vilas Bank -53610	2,069,061.41	
Local a/c - Lakshmi Vilas Bank-42981	216,758.18	2,285,819.59
Programme Advances		206,273.00
		<b>2,851,579.09</b>

Place : Madurai

Date: 16.05.2017

Managing Trustee

Financial Trustee



Vide Report Annexed

(O.SELVAKUMAR)

Chartered Accountant

Membership No.205569



**ANNEXURE TO RECEIPTS AND PAYMENTS ACCOUNT - 2017**

### Programme Expenses By Foreign Contribution



**Annexure II**

**Programme Expenses By Local Contribution :**

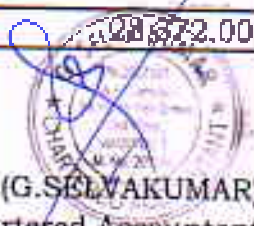
Particulars	₹
Bank charges	660.50
Accountant Salary	76,000.00
Care Taker Salary	56,000.00
Child Labour Reduction Campaign	12,824.00
Child Marriage Prevention Campaign	13,964.00
CIOSA Entrance Fees	5,000.00
International Childrens Day Programme	5,021.64
Printing & Stationery	3,000.00
Programme Manager Salary	60,000.00
Vilpatti Office Maintenance Expenses	56,214.50
<u>United way of chennai</u>	
RCC Roofing Construction Expenses	138,406.00
Teacher Salary	86,000.00
Monitoring Cost	30,752.00
Supply Nutrients Miller Cookies	80,135.00
<u>United way of chennai II</u>	
Food & Nutrition	22,115.00
Micro Nutrition(Sprilluna)	14,356.00
Further Action to Formulate in to Mainstream	11,396.00
Bridge Teacher Salary	30,000.00
Cook Salary	12,000.00
Official Travel Expenses	6,680.00
SSA Exam to 5th std 20 students Travels	18,937.00
CIOSA Programme Expenses	7,252.00
Marathan Programme Expenses	20,332.00
	767,045.64

**Annexure III**

**Capital Expenditure**

Particulars	₹
Furniture	15,172.00
Godrej Filling cabinet	13,200.00
	28,372.00

Place : Madurai  
Date: 16.06.2017

  
(G.SELVAKUMAR)  
Chartered Accountant  
Membership No.205569

**CHILD VOICE, DINDIGUL**

**ANNEXURE IV**

**DEPRECIATION AS ON 31.03.2017**

PARTICULARS	Balance as on 31.03.2016	Addition / Sales	Total	Rate of Dep	Depreciation	Balance as on 31.03.2017
Camera	56,623.00		56,623.00	10	5,662.00	50,961.00
Laptop	63,000.00	-	63,000.00	10	6,300.00	56,700.00
UPS- Inverter	13,230.00		13,230.00	10	1,323.00	11,907.00
P.A. System	15,300.00		15,300.00	10	1,530.00	13,770.00
Furniture & Fittings	12,375.00	-	12,375.00	10	1,238.00	11,137.00
Laptop	28,350.00	-	28,350.00	10	2,835.00	25,515.00
HP - Multifunction Printer	14,175.00	-	14,175.00	10	1,418.00	12,757.00
TVS Excel- Two Wheeler	57,330.00	-	57,330.00	10	5,733.00	51,597.00
Furniture	-	15,172.00	15,172.00	10	1,517.00	13,655.00
Godrej Filing cabinet	-	13,200.00	13,200.00	10	1,320.00	11,880.00
	260,383.00	28,372.00	288,755.00		28,876.00	259,879.00

Place : Madurai

Date: 16.06.2017

*[Signature]*  
Managing Trustee



*[Signature]*  
Financial Trustee



(G. SELVAKUMAR)  
Chartered Accountant  
Membership No. 2055569